

Alternative Fuel Vehicles, Refueling Equipment
and Refueling Station

1998

For the calendar year 1998, or fiscal year

beginning _____, 19_____, and ending _____, 19_____

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 141, 120, 120S, 120X or 165	Your social security number or federal employer ID number
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Number of vehicles for which a credit or subtraction is taken

1 Number of new alternative fuel vehicles purchased during the taxable year	1		
2 Number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year	2		

Part I Alternative Fuel Vehicle and Refueling Equipment Subtraction

Only individuals, partnerships, corporations (other than S corporations), estates and trusts may take this subtraction. *An S corporation cannot take this subtraction.**Note: If eligible for both the subtraction and the credit, you may now take both a subtraction and a credit for the same alternative fuel vehicle.*

Purchase of New Alternative Fuel Vehicles	3	Enter the number of new alternative fuel vehicles purchased during the taxable year for which you are taking a subtraction	3			
	4	Enter the purchase price for each new alternative fuel vehicle	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
	5	Multiply line 4 by 25%. <i>Enter the result</i>	5			
	6	Enter the amount on line 5 or \$10,000, whichever is less.	6			
	7	Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	7			
	8	Subtract line 7 in each column from line 6.	8			
	9	Add the amounts on line 8 in each column. <i>Enter total</i>	9			
	10	Total from continuation sheets if applicable	10			
	11	Add lines 9 and 10. <i>Enter the total</i>	11			
	12	Divide the amount on line 11 by the number 3. <i>Enter the result</i>	12			
	Conversion of Conventional Fuel Vehicles to Operate as Alternative Fuel Vehicles	13	Enter the number of conventional vehicles converted to operate as alternative fuel vehicles during the taxable year for which you are taking a subtraction	13		
		14	Enter the cost of converting each conventional vehicle	Vehicle 1	Vehicle 2	Vehicle 3
15		Enter the amount on line 14 or \$5,000, whichever is less.	15			
16		Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	16			
17		Subtract line 16 in each column from line 15.	17			
18		Add the amounts on line 17 in each column. <i>Enter the total</i>	18			
19		Total from continuation sheets if applicable	19			
20		Add lines 18 and 19. <i>Enter the total</i>	20			
21		Divide the amount on line 20 by the number 3. <i>Enter the result</i>	21			
Purchase of Refueling Equipment		22	Enter the total purchase price of all refueling equipment	22		
		23	Enter the amount on line 22 or \$5,000, whichever is less	23		
		24	Divide the amount on line 23 by the number 3. <i>Enter the result</i>	24		
Interest Subtraction	25	Individuals only. Enter 50% of your qualifying interest	25			
Current Year Subtraction	26	Add the amounts on lines 12, 21, 24, and 25. <i>Enter the total</i>	26			

Subtraction
Allocated From
Prior Years

		(a)	(b)	(c)
27	Allocation from taxable year ending			
28	Tentative allocation amount (1/3 of total allowable subtraction)			
29	Amount unallowable. See instructions.			
30	Amount allocated to current taxable year			
31	Total amount allocated to current taxable year			

Total

Subtraction
Allowed for
Taxable Year

32 Add lines 26 and 31. Enter the total here and also on your tax return Form 140, page 2, line C15;
Form 140PY, page 2, line D33; Form 140NR, page 2, line D27, Form 141, line 11f ;
Form 120, schedule B, line B8; Form 165, page 2, schedule B, line B4. See instructions

32

Part II Alternative Fuel Vehicle and Refueling Station Credit

Only individuals, corporations, and S corporations may take this credit. A partnership may pass this credit through to its partners. An estate or a trust cannot take this credit.

Note: If eligible for both the credit and the subtraction, you may now take both a credit and a subtraction for the same alternative fuel vehicle.

Purchase or Lease of New Alternative Fuel Vehicles

Bi-Fuel	1	Enter the number of bi-fuel alternative fuel vehicles purchased or leased during the taxable year.	1		
	2	Multiply the amount on line 1 by \$1,000. <i>Enter the result.</i>	2		
	3	Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	3		
	4	Subtract line 3 from line 2.	4		
Dedicated Operation	5	Enter the number dedicated operation alternative fuel vehicles purchased or leased during the taxable year.	5		
	6	Multiply the amount on line 5 by \$2,000. <i>Enter the result.</i>	6		
	7	Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	7		
	8	Subtract line 7 from line 6.	8		

Conversion of Conventional Vehicles

Bi-Fuel	9	Enter the number of conventional fuel vehicles converted to operate as bi-fuel alternative fuel vehicles during the taxable year.	9		
	10	Multiply the amount on line 9 by \$1,000. <i>Enter the result.</i>	10		
	11	Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	11		
	12	Subtract line 11 from line 10.	12		
Dedicated Operation	13	Enter the number of conventional fuel vehicles converted to operate as dedicated operation alternative fuel vehicles during the taxable year.	13		
	14	Multiply the amount on line 13 by \$2,000. <i>Enter the result.</i>	14		
	15	Amount unallowable. Complete Part III of Form 313 to figure the amount to enter on this line.	15		
	16	Subtract line 15 from line 14.	16		

**Construction of
Alternative Fuel
Fueling
Stations**

17 Enter the number of fueling stations that you constructed during the taxable year that meet all of the following criteria:

- a) The station is capable of dispersing an alternative fuel to an alternative fuel vehicle.
b) The station is accessible to the public
or
The station disperses a renewable fuel.

17

	Station 1	Station 2	Station 3	Station 4
18 Construction costs incurred during the taxable year. ...	18			
19 Multiply the amount in each column of line 18 by .50	19			
20 Enter the lesser of the amount on line 19 or \$400,000.	20			
21 Add the amounts on line 20 in each column. <i>Enter the total.</i>	21			
22 Total from continuation sheets if applicable	22			
23 Add the amounts on line 21 and line 22. <i>Enter the total.</i>	23			

24 Enter the number of fueling stations that you constructed during the taxable year that meet all of the following criteria:

- a) The station is capable of dispersing an alternative fuel to an alternative fuel vehicle.
b) The station is not accessible to the public and the station does not dispense a renewable fuel.

24

	Station 1	Station 2	Station 3	Station 4
25 Construction costs incurred during the taxable year. ...	25			
26 Multiply the amount in each column of line 25 by .25	26			
27 Enter the lesser of the amount on line 26 or \$200,000.	27			
28 Add the amounts on line 27 in each column. <i>Enter the total.</i>	28			
29 Total from continuation sheets if applicable	29			
30 Add the amounts on line 28 and line 29. <i>Enter the total.</i>	30			

**Operation of
Alternative Fuel
Fueling
Stations**

31 Enter the number of fueling stations that you operated during the taxable year that meet all of the following criteria:

- a) The station is capable of dispensing an alternative fuel to an alternative fuel vehicle.
b) The station is accessible to the public
or
The station dispenses a renewable fuel.

31

	Station 1	Station 2	Station 3	Station 4
32 Operation costs incurred during the taxable year.	32			
33 Multiply the amount in each column of line 32 by .50	33			
34 Enter the lesser of the amount on line 33 or \$400,000.	34			
35 Add the amounts on line 34 in each column. <i>Enter the total.</i>	35			
36 Total from continuation sheets if applicable	36			
37 Add the amounts on line 35 and line 36. <i>Enter the total.</i>	37			

38 Enter the number of fueling stations that you operated during the taxable year that meet all of the following criteria:

- a) The station is capable of dispensing an alternative fuel to an alternative fuel vehicle.
b) The station is not accessible to the public and the station does not dispense a renewable fuel.

38

	Station 1	Station 2	Station 3	Station 4
39 Operation costs incurred during the taxable year.	39			
40 Multiply the amount in each column of line 39 by .25	40			
41 Enter the lesser of the amount on line 40 or \$200,000.	41			
42 Add the amounts on line 41 in each column. <i>Enter the total.</i>	42			
43 Total from continuation sheets if applicable	43			
44 Add the amounts on line 42 and line 43. <i>Enter the total.</i>	44			

Total Credit45 Add the amounts from Part II on lines 4, 8, 12, 16, 23, 30, 37, and 44. *Enter the total.*

45

S Corporations Only - Special S Corporation Election and Shareholder's Share of Credit 46 The S corporation has made an irrevocable election for the taxable year ending _____, 19 ____, to:

(CHECK ONLY ONE BOX)

☐

1 Claim the alternative fuel vehicle and fueling station credit as shown on Part II, line 45 (for the taxable year mentioned above);

OR

☐

2 Pass the credit as shown on Part II, line 45 (for the taxable year mentioned above) through to its shareholders.

Signature _____

Title _____

Date _____

Complete Form 313 through line 46. Then, if passing the credit through to the shareholders, complete lines 47 through 49 separately for each shareholder. Furnish each shareholder with a copy of the completed Form 313.

47 Name of shareholder _____

48 Shareholder's TIN _____

49 Shareholder's share of the amount on Part II, line 45. _____

Partnerships Only - Partner's Share of Credit

Complete Form 313 through line 45. Then complete lines 50 through 52 separately for each partner. Furnish each partner with a copy of the completed Form 313.

50 Name of partner _____

51 Partner's TIN _____

52 Partner's share of the amount on Part II, line 45. _____

Available Credit Carryover

		(a)	(b)	(c)	(d)	(e)	(f)
53	Carryover credit from taxable year ending						
54	Original credit amount						
55	Amount previously used						
56	Available carryover - subtract line 55 from line 54						
57	Total available carryover						

Total Available Credit

58 Current year's credit. Individuals, corporations and S corporations - enter the amount from line 45. S corporation shareholders - enter the amount from line 49. Partners of a partnership - enter the amount from line 52

58

59 Available carryover from line 57, column (f)

59

60 Total available credit. Add line 58 and line 59. Enter the total

60

Individuals - enter the total available credit on Arizona Form 301, Part I, line 9.

Corporations (including S corporations that elected to take the credit) - enter the total available credit on Arizona Form 300, Part I, line 9.

Part III Computation of Unallowable Alternative Fuel Vehicle Subtraction or Credit Amounts**Purchase of
New Alternative
Fuel Vehicles**

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
1 Enter the amount from Part I, line 6.	1			
2 Enter the amount of any grant received from the Arizona Department of Commerce for each vehicle. ...	2			
3 Enter the amount from Part II, line 2 or line 6.	3			
4 Add lines 1, 2 and 3.	4			
5 Enter the incremental cost difference of the alternative fuel vehicle over and above the cost of the same vehicle using conventional fuel.	5			
6 Compare the amount on line 4 to the amount on line 5. If line 4 is less than line 5, enter the number zero on Form 313, Part I, line 7, and Part II, line 3 or 7. If the amount on line 4 is more than the amount on line 5, you must reduce either the subtraction or the credit by that difference. If you are reducing your subtraction, also enter the amount on line 6 on Part I, line 7. If you are reducing your credit, add the amount in each column on line 6 and enter the total on Part II, line 3 or line 7.	6			

**Conversion of
Conventional
Fuel
Vehicles to
Operate as
Alternative Fuel
Vehicles**

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
7 Enter the amount from Part I, line 15.	7			
8 Enter the amount of grants received from the Arizona Department of Commerce for each vehicle. ...	8			
9 Enter the amount from Part II, line 10 or line 14.	9			
10 Add lines 7, 8, and 9.	10			
11 Enter the incremental cost difference of the alternative fuel vehicle over and above the cost of the same vehicle using conventional fuel.	11			
12 Compare the amount on line 10 to the amount on line 11. If line 10 is less than line 11, enter the number zero on Form 313, Part I, line 16, and Part II, line 11 or 15. If the amount on line 10 is more than the amount on line 11, you must reduce either the subtraction or the credit by that difference. If you are reducing your subtraction, also enter the amount on line 12 on Part I, line 16. If you are reducing your credit, add the amount in each column on line 12 and enter the total on Part II, line 11 or line 15.	12			